IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant

TARO PHARMACEUTICALS U.S.A., INC

Application No.

10/849,282

Filing Date

: May 19, 2004

Title

Novel Topical Steroid Cream Formulation

Taro Pharmaceuticals U.S.A., Inc.

3 Skyline Drive

Hawthorne, NY 10532

PETITION AND FEE FOR AN EXTENSION OF TIME UNDER 37 CFR 1.136(a)

SIR:

This is a petition under 37 CFR 1.136(a) for an extension of time to respond to a Final Office Action. A response was made within the two-month period, and an Advisory Action was mailed on March 24, 2006. The statutory due date of the response was March 27, 2006, and an extension of one month to April 27, 2006 is requested. Pursuant to 37 CFR 1.17(a)(1) the official fee for a 1-month extension of time for an application is estimated to be one hundred and twenty dollars (\$120). Please charge any the required fee, and any other fees related to this to Deposit Account No. 50-2392

Respectfully submitted,

Donna Robertson-Chow Agent for Applicant

Registration No. 47,030